

HOUSE BILL 2476

By Overbey

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1; Title 67, Chapter 6, Part 2 and Title 67, Chapter 6, Part 3, relative to the sale of tangible personal property for charitable purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(6), is amended by deleting subdivision (B) in its entirety and by substituting instead the following language:

(B) "Business" does not include occasional and isolated sales or transactions by a person not regularly engaged in business, or the occasional and isolated sale at retail or use of services sold by or purchased from a person not regularly engaged in business as a vendor of taxable services, or from one who is such a vendor but is not normally a vendor with respect to the services sold or purchased in such occasional or isolated transaction. "Business" does not include those occasional or isolated sales or transactions by such a person involving mobile homes or house trailers, as defined by §55-4-111, when the consummation of such exclusively involves the assumption by the purchaser of a previously existing finance contract and no other consideration is received by the seller. "Business" does not include any sales or use tax of tangible personal property of any type sold directly to consumers by any person, including, but not limited to, the Girl Scouts or county fairs; provided, however, that the tangible personal property is not regularly sold by the person or is regularly sold by the person only during a temporary sales period that occurs on a semiannual, or less frequent, basis, or, if sold by a volunteer fire department, only during a temporary sales period that occurs no more than four (4) times per calendar year, or, if sold by a charitable entity whose primary function involves fundraising in support of a city, county or metropolitan

library system, only during a temporary sales period that occurs no more than four (4) times per calendar year;

SECTION 2. This act shall take effect July 1, 2008, the public welfare requiring it.